

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MASSACHUSETTS
CENTRAL DIVISION

UNITED STATES OF AMERICA,)	Civil Action No. 4:17-cv-40011-TSH
)	
Plaintiff,)	Judge Timothy S. Hillman
)	
v.)	
)	
DAVID L. TOPPIN,)	
JENNIFER TOPPIN,)	
DEUTSCHE BANK NATIONAL TRUST)	
COMPANY, as Trustee for RESIDENTIAL)	
ASSET SECURITIZATION TRUST Series)	
2013-A14, MORTGAGE PASS-THROUGH)	
CERTIFICATES Series 2003-N,)	
UPS CAPITAL BUSINESS CREDIT f/k/a)	
FIRST INTERNATIONAL BANK,)	
COMMONWEALTH OF)	
MASSACHUSETTS,)	
TOWN OF HOLDEN,)	
TOWN OF AMHERST, and)	
TOWN OF GARDNER)	
)	
Defendants.)	
)	

Notice of Appearance and Substitution of Counsel

PLEASE TAKE NOTICE that the plaintiff United States of America submits this Notice of Attorney Appearance and Substitution of Counsel in the above-captioned case. Jeffrey N. Nunez, Trial Attorney, Tax Division, U.S. Department of Justice, hereby succeeds Michael P. Lobie, Esq., who has departed government service and no longer represents the United States in this matter.

Dated: April 6, 2017

Respectfully Submitted,

DAVID A. HUBBERT
Acting Assistant Attorney General
Tax Division, U.S. Department of Justice

/s/ Jeffrey N. Nunez
JEFFREY N. NUNEZ
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 55
Washington, D.C. 20044
202-616-5218 (v)
202-514-5238 (f)
Jeffrey.N.Nunez@usdoj.gov

Certificate of Service

I hereby certify that on April 6, 2017, I electronically filed the foregoing Notice of Appearance and Substitution of Counsel with the Clerk of Court using the Court's CM/ECF system, which will send notification of such filing to all registered participants. The United States submits that, under the circumstances, no further or other notice is required.

/s/ Jeffrey N. Nunez
JEFFREY N. NUNEZ
Trial Attorney, Tax Division
U.S. Department of Justice